

**SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252**

**FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2020**

# Southern Lyon County Unified School District Number 252

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Southern Lyon County Unified School District Number 252  
Hartford, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2020 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

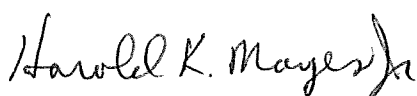
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2019 (not presented here in), and have issued our report thereon dated September 19, 2019, which contains an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electric form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA  
Agler & Gaeddert, Chartered  
Ottawa, Ks  
November 12, 2020

**Southern Lyon County Unified School District Number 252**

SUMMARY OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
For the Year Ended June 30, 2020

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental General	194,048	0
<b>Special revenue funds</b>		
At risk (4 yr old)	0	0
At risk (K-12)	0	0
Capital Outlay	1,482,507	0
Driver Training	4,072	0
Food Service	32,513	0
Professional Development	52,056	0
Special Education	259,974	0
Vocational Education	32,923	0
KPERs Special Retirement Contribution	0	0
Contingency Reserve	259,205	0
Textbook & Student Materials Revolving	144,098	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title IV	15,084	0
Other Grants	35,127	0
Kansas Reading Roadmap Grant	(22,873)	0
Early Childhood Daycare	(851)	0
Kansas Health	3,369	0
Mobilizing Lite	38,827	0
ECKAN HeadStart	34,056	0
District Daycare	508,123	0
Pre-K Pilot Grant	0	0
District Activity Funds	43,960	0
<b>Bond and Interest Funds</b>		
Bond and Interest	1,223,883	0
<b>Capital Project Funds</b>		
Construction - Hartford	600,262	0
Construction - Olpe	69,375	0
Construction - Neosho Rapids	(13,781)	0
Total primary government	<u>4,995,957</u>	<u>0</u>
<b>Component Unit</b>		
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>37,833</u>	<u>0</u>
Total reporting entity (excluding agency funds)	<u>\$ 5,033,790</u>	<u>\$ 0</u>
<b>Composition of ending cash</b>		
<b>Demand deposits</b>		
Hartford State Bank, Hartford, Kansas	\$	1,890,073
Olpe State Bank, Olpe, Kansas		1,512,606
Recreation Commission		30,715
<b>Demand deposits - activity funds</b>		
Hartford State Bank, Hartford, Kansas		46,231
Olpe State Bank, Olpe, Kansas		74,924

The accompanying notes are an integral part of this financial statement

**Statement 1**

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,264,483	\$ 4,264,483	\$ 0	\$ 48,767	\$ 48,767
1,184,723	1,317,739	61,032	2,482	63,514
58,000	58,000	0	0	0
465,000	465,000	0	0	0
558,820	382,907	1,658,420	125,428	1,783,848
15,525	17,842	1,755	0	1,755
404,394	412,902	24,005	0	24,005
41,645	29,225	64,476	1,575	66,051
945,169	909,770	295,373	457	295,830
316,581	306,682	42,822	0	42,822
561,921	561,921	0	0	0
0	0	259,205	0	259,205
59,169	64,016	139,251	17,787	157,038
72,357	72,357	0	0	0
12,599	12,599	0	0	0
151,858	80,203	86,739	0	86,739
234,944	144,691	125,380	6,465	131,845
91,942	113,319	(44,250)	0	(44,250)
255,703	293,874	(39,022)	0	(39,022)
0	0	3,369	0	3,369
35,577	331	74,073	0	74,073
12,800	19,886	26,970	0	26,970
188,813	286,279	410,657	2,772	413,429
60,876	60,876	0	0	0
110,021	109,507	44,474	0	44,474
1,133,906	957,800	1,399,989	0	1,399,989
23,123	623,385	0	0	0
51,746	121,121	0	0	0
13,781	0	0	0	0
<u>11,325,476</u>	<u>11,686,715</u>	<u>4,634,718</u>	<u>205,733</u>	<u>4,840,451</u>
<u>48,357</u>	<u>55,475</u>	<u>30,715</u>	<u>0</u>	<u>30,715</u>
<u>\$ 11,373,833</u>	<u>\$ 11,742,190</u>	<u>\$ 4,665,433</u>	<u>\$ 205,733</u>	<u>\$ 4,871,166</u>

**Composition of ending cash - continued****Certificate of deposits**

Hartford State Bank, Hartford, Kansas

\$ 700,000

Olpe State Bank, Olpe, Kansas

700,000

Total cash

4,954,549

**Agency funds per Schedule 3**(83,383)**Total reporting entity (excluding agency funds)**\$ 4,871,166

## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2020

#### NOTE A. MUNICIPAL REPORTING ENTITY

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Southern Lyon County Education Foundation - The Foundation provides scholarships to students of the District.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

#### NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Trust funds** – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

**Agency funds** – used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### NOTE C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.



## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2020

#### **NOTE C. BASIS OF ACCOUNTING - continued**

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** – Unified school district's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.



## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2020

#### NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for capital project funds, trusts funds, and the following special purpose funds:

Contingency Reserve	Early Childhood Daycare
Textbook & Student Material Revolving	Kansas Health
Title I	Mobilizing Literacy
Title II-A Teacher Quality	ECKAN Headstart
Title IV 21st Century Community Learning Centers	District Daycare
Other Grants	Pre-K Pilot Grant
Kansas Reading Roadmap Grant	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

#### NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk* - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits*: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2020.

At June 30, 2020, the carrying amount of the District's bank deposits was \$4,923,834 (which excludes recreation commission) and the bank balance was \$5,507,179. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance and \$5,007,179 was collateralized with securities held by the pledging financial institution's agents in the District's name.

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2020

### NOTE E. DEPOSITS AND INVESTMENTS - continued

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year-end.

At June 30, 2020, the carrying amount of the Recreation Commission's bank deposits was \$30,715 and the bank balance was \$31,293. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$31,293 was covered by federal depository insurance.

### NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$111,984 for general fund and \$34,896 for supplemental general fund subsequent to June 30, 2020 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2020.

### NOTE G. LONG-TERM DEBT

	<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:					
	Refunding , Series 2017	2.50-4.00%	08/10/2017	\$ 9,250,000	09/01/2037
	Refunding , Series 2018	3.00-5.00%	03/01/2018	4,750,000	09/01/2037

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30, 2020</u>	<u>Interest Paid</u>
General obligation bonds:					
Refunding, Series 2017	\$ 9,250,000	\$ 0	\$ 365,000	\$ 8,885,000	\$ 305,138
Refunding, Series 2018	4,750,000	0	115,000	4,635,000	172,662
Total long-term debt	<u>\$ 14,000,000</u>	<u>\$ 0</u>	<u>\$ 480,000</u>	<u>\$ 13,520,000</u>	<u>\$ 477,800</u>

<u>Bond Principal</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General obligation bonds:					
Refunding, Series 2017	\$ 375,000	\$ 390,000	\$ 400,000	\$ 410,000	\$ 425,000
Refunding, Series 2018	195,000	205,000	210,000	220,000	225,000
Total	<u>\$ 570,000</u>	<u>\$ 595,000</u>	<u>\$ 610,000</u>	<u>\$ 630,000</u>	<u>\$ 650,000</u>

<u>Bond Principal</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>2036-2040</u>	<u>Total</u>
General obligation bonds:				
Refunding, Series 2017	\$ 2,310,000	\$ 2,700,000	\$ 1,875,000	\$ 8,885,000
Refunding, Series 2018	1,215,000	1,405,000	960,000	4,635,000
Total	<u>\$ 3,525,000</u>	<u>\$ 4,105,000</u>	<u>\$ 2,835,000</u>	<u>\$ 13,520,000</u>

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2020

### G. LONG-TERM DEBT – continued

<b>Bond Interest</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
General obligation bonds:					
Refunding, Series 2017	\$ 294,038	\$ 282,562	\$ 270,712	\$ 258,562	\$ 246,038
Refunding, Series 2018	164,913	154,912	144,538	133,787	122,663
<b>Total</b>	<b>\$ 458,951</b>	<b>\$ 437,474</b>	<b>\$ 415,250</b>	<b>\$ 392,349</b>	<b>\$ 368,701</b>

<b>Bond Interest</b>	<b>2026-2030</b>	<b>2031-2035</b>	<b>2036-2040</b>	<b>Total</b>
General obligation bonds:				
Refunding, Series 2017	\$ 1,036,988	\$ 637,931	\$ 114,500	\$ 3,141,331
Refunding, Series 2018	475,312	274,924	49,082	1,520,131
<b>Total</b>	<b>\$ 1,512,300</b>	<b>\$ 912,855</b>	<b>\$ 163,582</b>	<b>\$ 4,661,462</b>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2020, the statutory limit for the District was \$5,766,312.

The District issued \$14,000,000 in general obligation bonds for capital improvements in 2018. The District received approval to exceed the debt limit and the voters approved the bond issue.

### NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

<b>From</b>	<b>To</b>	<b>Statutory Authority</b>	<b>Amount</b>
General	Food Service	K.S.A. 72-6478	\$ 15,000
General	Special education	K.S.A. 72-6478	663,841
General	Vocational education	K.S.A. 72-6478	235,000
General	At Risk (4 yr old)	K.S.A. 72-6478	48,000
General	At Risk (K-12)	K.S.A. 72-6478	330,000
General	Capital Outlay	K.S.A. 72-6478	15,000
Supplemental general	Special education	K.S.A. 72-6430	265,000
Supplemental general	Vocational education	K.S.A. 72-6430	58,000
Supplemental general	At Risk (4 yr old)	K.S.A. 72-6430	10,000
Supplemental general	At Risk (K-12)	K.S.A. 72-6430	135,000
Supplemental general	Food Service	K.S.A. 72-6430	52,000
Supplemental general	Professional Development	K.S.A. 72-6430	19,585
Supplemental general	Drivers Ed	K.S.A. 72-6430	7,500
Supplemental general	Kansas Reading Roadmap	K.S.A. 72-6430	9,222

### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

**Group Health Insurance:** As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2020, nine retirees participated in this plan and the District paid \$48,412 in premiums for these retirees.

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2020

### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

**Other Post Employment Benefits:** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Compensated Absences:** The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$2,876. \$8,290 was paid out for vacation days. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS, sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$2,000.

**Death and Disability Other Post Employment Benefits:** As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance

benefits. The plan is administrated through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

Changes in long-term obligations, other than debt, for the year ended June 30, 2020, are as follows:

	Balance July 1, 2019	Net Change	Balance June 30, 2020
Compensated absences	\$ 137,830	\$ 25,162	\$ 162,992

**Flexible Benefit Plan (I.R.C. Section 125):** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

### NOTE J. DEFINED BENEFIT PENSION PLAN

**Plan description** - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2020

#### NOTE J. DEFINED BENEFIT PENSION PLAN - continued

**Contributions** - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the stator contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$561,921 for the year ended June 30, 2020.

**Net Pension Liability** – At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,793,030. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocations of KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2020

#### **NOTE K. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

#### **NOTE L. OTHER INFORMATION**

**Reimbursed Expenses:** The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

**Ad valorem tax revenues:** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20<sup>th</sup>, and distributed to the District by January 20. The second half is due May 10<sup>th</sup> and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

**Compliance with Kansas Statutes:** Kansas Reading Roadmap Fund and Early Childhood Daycare have negative unencumbered cash and Kansas Reading Roadmap Grant and Early Childhood Daycare have negative cash balances. The District has access to grant funds in the next fiscal year to cover the deficit. The District is not aware of any other statutory violations during the period covered by the audit.

#### **NOTE M. SUBSEQUENT EVENTS**

**Subsequent Events:** The District evaluated subsequent events through November 12, 2020, the date the financial statements were available to be issued. No subsequent events were identified that require disclosure.

**Regulatory Basis  
Supplementary Information**



**Southern Lyon County Unified School District Number 252**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

(Budgeted Funds Only)

For the Year Ended June 30, 2020

	<b><u>Certified Budget</u></b>	<b><u>Adjustment To Comply With Legal Max *</u></b>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 4,318,002	\$ (56,932)
Supplemental general	1,326,389	(8,650)
<b>Special revenue funds</b>		
At risk (4 yr. old)	58,000	0
At risk (K-12)	465,000	0
Capital outlay	1,899,300	0
Driver training	20,032	0
Food service	460,227	0
Professional development	100,454	0
Special education	1,199,974	0
Vocational education	335,783	0
KPERS special retirement contribution	611,958	0
<b>Debt service fund</b>		
Bond and interest	957,800	0
<b>Component Unit</b>		
Recreation Commission	48,000	0

**Schedule 1**

<b><u>Adjustment for Qualifying Budget Credits *</u></b>	<b><u>Total Budget For Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance Over (Under)</u></b>
\$ 3,413	\$ 4,264,483	\$ 4,264,483	\$ 0
0	1,317,739	1,317,739	0
0	58,000	58,000	0
0	465,000	465,000	0
0	1,899,300	382,907	(1,516,393)
0	20,032	17,842	(2,190)
0	460,227	412,902	(47,325)
0	100,454	29,225	(71,229)
0	1,199,974	909,770	(290,204)
0	335,783	306,682	(29,101)
0	611,958	561,921	(50,037)
0	957,800	957,800	0
0	48,000	40,266	(7,734)

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>State sources</b>				
General state aid	\$ 3,560,546	\$ 3,660,773	\$ 3,757,786	\$ (97,013)
Mineral production tax	1,287	1,456	0	1,456
Special education aid	530,696	598,841	560,216	38,625
Other state aid	4,338	3,413	0	3,413
<b>Total cash receipts</b>	<u>4,096,867</u>	<u>4,264,483</u>	<u>\$ 4,318,002</u>	<u>\$ (56,932)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	1,087,863	1,004,744	\$ 1,155,911	\$ (151,167)
Non-certified	4,165	0	0	0
Employee benefits				
Insurance	208,067	218,724	208,881	9,843
Social security	116,973	113,754	130,326	(16,572)
Other	13,995	16,635	1	16,634
Purchased professional and technical services	31,181	36,788	30,000	6,788
Purchased property services	0	0	17,000	(17,000)
Tuition/other State LEA's	0	0	2,000	(2,000)
Supplies				
General supplemental	32,155	24,631	42,000	(17,369)
Supplies (technology related)	4,999	10,740	25,000	(14,260)
Miscellaneous	4,299	5,260	0	5,260
Property (equipment & furnishings)	20,931	15,765	25	15,740
Other	11,014	11,009	25	10,984
<b>Student support services</b>				
Salaries				
Certified	14,586	24,210	22,000	2,210
Non-certified	112,298	112,651	120,000	(7,349)
Employee benefits				
Insurance	25,914	27,206	27,500	(294)
Social security	9,050	9,769	10,200	(431)
Other	14,227	646	25	621
Other purchased services	7,751	6,973	2,500	4,473
Supplies	264	645	264	381
Other	2,052	1,515	0	1,515

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Instructional support staff-continued</b>				
Employee benefits				
Other	\$ 383	\$ 500	\$ 25	\$ 475
Supplies	1,118	218	100	118
<b>General administration</b>				
Salaries				
Certified	119,627	140,168	120,000	20,168
Non-certified	20,835	22,947	21,000	1,947
Employee benefits				
Insurance	25,916	10,013	26,500	(16,487)
Social security	10,652	11,610	10,653	957
Other	105	707	10	697
Purchased professional and technical services	13,111	14,795	2,500	12,295
Purchased property services	230	15	230	(215)
Other purchased services				
Communications	6,484	7,129	6,334	795
Supplies	(3,469)	16,081	25	16,056
Other	4,642	3,404	25	3,379
<b>School administration</b>				
Salaries				
Certified	163,848	168,990	165,000	3,990
Non-certified	50,393	53,814	52,000	1,814
Employee benefits				
Insurance	13,172	13,200	13,196	4
Social security	16,204	16,940	16,202	738
Other	551	636	10	626
Other purchased services				
Communications	15,674	16,500	15,839	661
Supplies	1,730	1,012	25	987
Other	1,073	1,535	25	1,510
<b>Central Services</b>				
Salaries				
Non-Certified	66,665	77,025	66,664	10,361
Employee Benefits				
Insurance	12,466	12,136	12,510	(374)
Social Security	4,730	5,727	4,731	996
Other	70	100	25	75

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2020			
	2019 Actual	Actual	Budget	Variance Over (Under)
<b>Expenditures - continued</b>				
<b>Operations and maintenance</b>				
Salaries				
Non-certified	\$ 210,316	\$ 217,570	\$ 212,000	\$ 5,570
Employee benefits				
Insurance	25,931	28,663	25,930	2,733
Social security	15,400	15,646	15,401	245
Other	4,251	4,650	25	4,625
Purchased property services				
Water/sewer	41,447	44,745	41,447	3,298
Repairs and maintenance	6,690	7,803	500	7,303
Other purchased services				
Insurance	140,245	5,422	140,249	(134,827)
Supplies				
General supplies	944	43,398	25	43,373
Energy				
Heating	46,241	36,473	46,241	(9,768)
Electricity	107,685	113,984	107,685	6,299
Motor fuel	4,141	2,039	4,141	(2,102)
Other energy	16,594	12,985	2,500	10,485
Miscellaneous supplies	3,107	118	25	93
Property	2,343	3,458	25	3,433
<b>Student Transportation Services</b>				
Salaries				
Non-certified	10,700	10,700	10,700	0
Employee benefits				
Social security	139	140	139	1
Other	1	3	1	2
<b>Vehicle Operating Services</b>				
Salaries				
Non-certified	83,478	90,333	85,000	5,333
Employee Benefits				
Insurance	10,895	10,936	10,894	42
Social Security	5,908	6,378	5,909	469
Other	61	2,235	1	2,234
Other purchase services				
Insurance	5,495	0	5,496	(5,496)
Motor fuel	23,881	19,513	23,881	(4,368)
Other	29,284	43,583	2,500	41,083

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>	
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Expenditures - continued</b>					
<b>Operating transfers</b>					
Food Service	\$ 15,000	\$ 15,000	\$ 15,000	0	
Professional development	0	0	2,000	(2,000)	
Special education	565,696	663,841	665,000	(1,159)	
Vocational education	120,000	235,000	190,000	45,000	
Capital Outlay	0	15,000	0	15,000	
At risk (4 yr. old)	48,000	48,000	48,000	0	
At risk (K-12)	285,000	330,000	330,000	0	
<b>Adjustment to comply     with legal max</b>	<u>0</u>	<u>0</u>	<u>(56,932)</u>	<u>56,932</u>	
<b>Legal fund budget and expenditures</b>	4,096,867	4,264,483	4,261,070	3,413	
<b>Adjustment for qualifying budget credits</b>	<u>0</u>	<u>0</u>	<u>3,413</u>	<u>(3,413)</u>	
<b>Total expenditures</b>	<u>4,096,867</u>	<u>4,264,483</u>	<u>\$ 4,264,483</u>	<u>\$ 0</u>	
<b>Receipts over (under) expenditures</b>	0	0			
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>			
<b>Unencumbered cash, June 30</b>	<u>\$ 0</u>	<u>\$ 0</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 813,833	\$ 613,545	\$ 619,838	\$ (6,293)
Delinquent tax	9,062	8,560	4,128	4,432
<b>County sources</b>				
Motor vehicle tax	80,819	88,799	90,785	(1,986)
Recreational vehicle tax	1,669	1,792	1,834	(42)
Commercial vehicle tax	2,505	1,703	1,994	(291)
In lieu of taxes	2,785	2,395	2,638	(243)
<b>State sources</b>				
Supplemental state aid	462,627	467,929	471,001	(3,072)
<b>Total cash receipts</b>	<u>1,373,300</u>	<u>1,184,723</u>	<u>\$ 1,192,218</u>	<u>\$ (7,495)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	536,339	557,306	\$ 554,572	\$ 2,734
Employee benefits				
Insurance	11,875	0	16,874	(16,874)
Purchased professional and technical services	74,079	92,325	25,000	67,325
Supplies				
Teaching supplies	19,270	10,454	17,174	(6,720)
Supplies (technology related)	6,006	12,587	6,005	6,582
Property	865	4,868	864	4,004
<b>Operations &amp; maintenance</b>				
Purchased property services				
Repairs and maintenance	44,254	50,884	30,000	20,884
Supplies				
General supplies	62,492	27,154	40,000	(12,846)
Energy				
Heating	0	454	2,000	(1,546)
Electricity	0	5,400	5,400	0
<b>Operating transfers</b>				
Driver Training	7,500	7,500	7,500	0
Food service	65,000	52,000	52,000	0
Professional development	41,000	19,585	41,000	(21,415)

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Operating transfers - continued</b>				
Special education	\$ 231,636	\$ 265,000	\$ 275,000	\$ (10,000)
Vocational education	84,500	58,000	108,000	(50,000)
At risk (4 yr. old)	3,000	10,000	10,000	0
At risk (K-12)	122,000	135,000	135,000	0
KRR	0	9,222	0	9,222
<b>Adjustment to comply     with legal max</b>	<u>0</u>	<u>0</u>	<u>(8,650)</u>	<u>8,650</u>
Total expenditures	<u>1,309,816</u>	<u>1,317,739</u>	<u>\$ 1,317,739</u>	<u>\$ 0</u>
<b>Receipts over (under) expenditures</b>	63,484	(133,016)		
<b>Unencumbered cash, July 1</b>	<u>130,564</u>	<u>194,048</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 194,048</u>	<u>\$ 61,032</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2c**

SPECIAL PURPOSE FUNDS  
AT RISK (4 YR OLD)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 48,000	\$ 48,000	\$ 48,000	\$ 0
Transfer from Supplemental General	3,000	10,000	10,000	0
Total receipts	51,000	58,000	\$ 58,000	\$ 0
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	31,489	36,720	\$ 30,201	\$ 6,519
Uncertified	8,685	6,056	16,973	(10,917)
Employee Benefits				
Insurance	3,568	4,884	3,593	1,291
Social Security	2,980	2,296	2,980	(684)
Other	54	44	29	15
Professional and Tech Services	4,000	8,000	4,000	4,000
Supplies				
General Supplemental - Teaching	224	0	224	(224)
Total expenditures	51,000	58,000	\$ 58,000	\$ 0
<b>Receipts over (under) expenditures</b>	0	0		
<b>Unencumbered cash, July 1</b>	0	0		
<b>Unencumbered cash, June 30</b>	\$ 0	\$ 0		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2d**

SPECIAL PURPOSE FUNDS  
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>	
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Other</b>					
Transfer from Supplemental General \$	122,000	\$ 135,000	\$ 135,000	\$	0
Transfer from General	285,000	330,000	330,000		0
Total receipts	407,000	465,000	\$ 465,000	\$	0
 <b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	192,814	291,582	\$ 235,000	\$	56,582
Employee benefits					
Insurance	17,667	34,533	22,000		12,533
Social security	15,782	21,270	17,000		4,270
Other	172	238	172		66
Purchased professional and technical services	38,922	7,300	38,924		(31,624)
Supplies					
General supplemental (teaching)	215	0	215		(215)
Supplies (technology related)	44,604	5,587	49,863		(44,276)
<b>Student Support Services</b>					
Salaries					
Non-certified	72,344	73,880	77,345		(3,465)
Employee benefits					
Insurance	19,705	25,691	19,704		5,987
Social security	4,734	4,845	4,735		110
Other	41	74	42		32
Total expenditures	407,000	465,000	\$ 465,000	\$	0
 <b>Receipts over (under) expenditures</b>	0	0			
 <b>Unencumbered cash, July 1</b>	0	0			
 <b>Unencumbered cash, June 30</b>	\$ 0	\$ 0			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

Schedule 2e

SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<b>Variance Over (Under)</b>
	<b>2019</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>(Under)</b>
<b>Local sources</b>				
Ad valorem tax	\$ 279,979	\$ 321,467	\$ 304,591	\$ 16,876
Delinquent tax	3,225	3,095	1,425	1,670
Interest on idle funds	66,215	58,426	0	58,426
Other	134,585	72,266	6,590	65,676
<b>County sources</b>				
Motor vehicle tax	30,426	29,026	29,588	(562)
Recreational vehicle tax	629	587	598	(11)
Commercial Vehicle Tax	811	612	650	(38)
In lieu of taxes	893	826	860	(34)
<b>State Sources</b>				
Capital outlay state aid	59,178	72,498	72,491	7
Capital outlay mach & Equip - Coffey	138	17	0	17
<b>Total cash receipts</b>	<u>576,079</u>	<u>558,820</u>	<u>\$ 416,793</u>	<u>\$ 142,027</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Supplies - performance uniforms	0	0	\$ 15,000	\$ (15,000)
Supplies - technology software	6,240	729	55,000	(54,271)
Property	20,269	25,878	846,800	(820,922)
Property	13,707	11,385	225,000	(213,615)
<b>School Administration</b>				
Property	0	1,040	50,000	(48,960)
<b>Operations and maintenance</b>				
Salaries - noncertified			50,000	(50,000)
Property	13,369	2,534	25,000	(22,466)
<b>Transportation</b>				
Property	0	0	125,000	(125,000)
<b>Facilities acquisition and construction services</b>				
Land Acquisition	98,028	0	2,500	(2,500)
Architect Services	0	16,650	2,500	14,150
New Building Acquisition	0	0	2,500	(2,500)
Site Improvement	0	942	0	942
Building improvement				
Outside Contractors	344,725	323,749	500,000	(176,251)
<b>Total expenditures</b>	<u>496,338</u>	<u>382,907</u>	<u>\$ 1,899,300</u>	<u>\$ (1,516,393)</u>
<b>Receipts over (under) expenditures</b>	<u>79,741</u>	<u>175,913</u>		
<b>Unencumbered cash, July 1</b>	<u>1,402,766</u>	<u>1,482,507</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 1,482,507</u>	<u>\$ 1,658,420</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2f**

**SPECIAL PURPOSE FUNDS  
DRIVER TRAINING**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u><b>2020</b></u>		<b>Variance Over (Under)</b>
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 3,310	\$ 3,475	\$ 3,000	\$ 475
<b>State sources</b>				
State safety aid	4,116	4,550	5,460	(910)
<b>Other</b>				
Transfer from Supplemental General	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Total cash receipts	<u>14,926</u>	<u>15,525</u>	\$ <u>15,960</u>	\$ <u>(435)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	14,776	14,758	\$ 17,025	\$ (2,267)
Employee benefits				
Insurance	1,855	1,855	1,855	0
Social security	1,080	1,086	1,080	6
Supplies				
General supplemental	72	66	72	(6)
Other	<u>0</u>	<u>77</u>	<u>0</u>	<u>77</u>
Total expenditures	<u>17,783</u>	<u>17,842</u>	\$ <u>20,032</u>	\$ <u>(2,190)</u>
<b>Receipts over (under) expenditures</b>	(2,857)	(2,317)		
<b>Unencumbered cash, July 1</b>	<u>6,929</u>	<u>4,072</u>		
<b>Unencumbered cash, June 30</b>	\$ <u>4,072</u>	\$ <u>1,755</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

Schedule 2g

SPECIAL PURPOSE FUNDS  
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<b>Variance Over (Under)</b>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Food service				
Student sales-lunch	\$ 137,139	\$ 107,064	\$ 114,005	\$ (6,941)
Student School Lunches-breakfast	0	0	20,788	(20,788)
Student sales - special milk	294	252	494	(242)
Student sales - snacks	1,685	1,485	4,205	(2,720)
Adult and student - non-reimbursable sales	8,812	6,253	8,094	(1,841)
Miscellaneous sales	200	200	5,000	(4,800)
Other	13	30	0	30
<b>State sources</b>				
School food assistance	3,027	2,345	2,491	(146)
<b>Federal sources</b>				
Child nutrition programs	226,921	219,765	205,637	14,128
<b>Other</b>				
Transfer from General	15,000	15,000	15,000	0
Transfer from Supplemental General	65,000	52,000	52,000	0
<b>Total cash receipts</b>	<u>458,091</u>	<u>404,394</u>	<u>\$ 427,714</u>	<u>\$ (23,320)</u>
<b>Expenditures</b>				
<b>Food service operation</b>				
Salaries				
Non-certified	158,724	133,062	\$ 161,724	\$ (28,662)
Employee benefits				
Insurance	19,834	13,330	19,834	(6,504)
Social security	11,240	9,532	11,240	(1,708)
Other	101	2,274	101	2,173
Other purchased services	9,082	1,694	9,082	(7,388)
Supplies				
Food and milk	230,953	243,923	239,869	4,054
Miscellaneous supplies	5,217	4,716	5,216	(500)
Property	43,045	4,355	11,417	(7,062)
Other	1,744	16	1,744	(1,728)
<b>Total expenditures</b>	<u>479,940</u>	<u>412,902</u>	<u>\$ 460,227</u>	<u>\$ (47,325)</u>
<b>Receipts over (under) expenditures</b>	(21,849)	(8,508)		
<b>Unencumbered cash, July 1</b>	<u>54,362</u>	<u>32,513</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 32,513</u>	<u>\$ 24,005</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2h**

SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>	
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>State sources</b>					
State Aid	\$ 3,912	\$ 5,060	\$ 5,398	\$ (338)	
<b>Federal Sources</b>					
Federal Aid	0	200	0	200	
<b>Local sources</b>					
Other	2,277	1,800	0	1,800	
<b>Other</b>					
Transfer from General	0	15,000	2,000	13,000	
Transfer from Supplemental General	41,000	19,585	41,000	(21,415)	
	<u>47,189</u>	<u>41,645</u>	\$ <u>48,398</u>	\$ <u>(6,753)</u>	
<b>Expenditures</b>					
<b>Instructional support staff</b>					
Salaries					
Certified	6,548	0	\$ 35,454	\$ (35,454)	
Purchased professional and technical services	7,823	5,579	15,000	(9,421)	
Other purchased services	32,509	23,646	50,000	(26,354)	
	<u>46,880</u>	<u>29,225</u>	\$ <u>100,454</u>	\$ <u>(71,229)</u>	
<b>Receipts over (under) expenditures</b>	309	12,420			
<b>Unencumbered cash, July 1</b>	<u>51,747</u>	<u>52,056</u>			
<b>Unencumbered cash, June 30</b>	\$ <u>52,056</u>	\$ <u>64,476</u>			

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Local sources</b>				
Miscellaneous	\$ 15,351	\$ 16,328	\$ 0	\$ 16,328
<b>Other</b>				
Transfer from General	565,696	663,841	665,000	(1,159)
Transfer from Supplemental General	231,636	265,000	275,000	(10,000)
Total cash receipts	812,683	945,169	\$ 940,000	\$ 5,169
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	0	0	\$ 15,000	\$ (15,000)
Non-certified	129	50	15,000	(14,950)
Other purchased services				
Payment to special education coop				
Assessments	254,785	295,806	425,000	(129,194)
Flow through	465,700	490,822	465,700	25,122
Supplies				
General Supplemental	13,087	0	2,500	(2,500)
Supplies - technology related	0	0	35,000	(35,000)
<b>Student support services</b>				
Salaries				
Certified	30,387	51,965	85,000	(33,035)
Non-certified	0	0	38,493	(38,493)
Employee benefits				
Insurance	334	0	13,500	(13,500)
Social Security	1,752	3,419	3,500	(81)
Other	16	44	1	43
Health Supplies	0	1,467	0	1,467
<b>General Administration</b>				
Salaries				
Certified	4,973	10,125	0	10,125
Non-certified	0	0	5,500	(5,500)
Employee benefits				
Social Security	518	758	2,500	(1,742)
Benefits	491	1,200	6,200	(5,000)
Unemployment	3	14	3	11

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		
	<b>2019</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Vehicle operating services</b>				
Salaries				
Non-certified	\$ 33,251	\$ 33,203	\$ 33,252	\$ (49)
Employee benefits				
Insurance	8,854	8,849	12,500	(3,651)
Social Security	2,404	2,358	3,900	(1,542)
Other	404	1,040	1	1,039
Insurance	10,345	0	15,000	(15,000)
Other purchased services	3,891	2,541	3,923	(1,382)
Supplies				
Motor fuel	11,053	5,094	16,000	(10,906)
Other	356	120	1	119
<b>Vehicle services &amp; maintenance</b>				
Purchased property services	0	0	2,500	(2,500)
Other	751	895	0	895
<b>Total expenditures</b>	<u>843,484</u>	<u>909,770</u>	<u>\$ 1,199,974</u>	<u>\$ (290,204)</u>
<b>Receipts over (under) expenditures</b>	(30,801)	35,399		
<b>Unencumbered cash, July 1</b>	<u>290,775</u>	<u>259,974</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 259,974</u>	<u>\$ 295,373</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

Schedule 2j

SPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<b>Variance Over (Under)</b>
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>	
<b>Cash receipts</b>				
<b>Local Sources</b>				
Grant Reimbursement	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	41,450	9,098	0	9,098
<b>State Sources</b>				
CTE Transportation Aid	1,727	8,049	4,860	3,189
<b>Federal Sources</b>				
Carl Perkins	13,745	6,434	0	6,434
<b>Other</b>				
Transfer from General	120,000	235,000	190,000	45,000
Transfer from Supplemental General	84,500	58,000	108,000	(50,000)
Total cash receipts	<u>261,422</u>	<u>316,581</u>	<u>\$ 302,860</u>	<u>\$ 13,721</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	208,411	253,260	\$ 260,000	\$ (6,740)
Employee benefits				
Insurance	24,189	23,127	31,000	(7,873)
Social security	15,449	18,172	17,900	272
Other	136	264	1	263
Purchased professional and technical services	0	0	205	(205)
Purchased property services				
Other	1,510	574	1	573
Supplies				
General supplemental (teaching)	1,227	0	16,026	(16,026)
Miscellaneous	4,511	1,547	0	1,547
Property	12,354	5,809	2,500	3,309
Other	382	178	0	178
<b>Student Transportation</b>				
Salaries				
Noncertified	5,055	2,013	7,500	(5,487)
Employee benefits				
Insurance	0	36	0	36
Social security	364	144	650	(506)
Unemployment	4	3	0	3
Motor Fuel	0	1,555	0	1,555
Total expenditures	<u>273,592</u>	<u>306,682</u>	<u>\$ 335,783</u>	<u>\$ (29,101)</u>
<b>Receipts over (under) expenditures</b>	<u>(12,170)</u>	<u>9,899</u>		
<b>Unencumbered cash, July 1</b>	<u>45,093</u>	<u>32,923</u>		
<b>Unencumbered cash, June 30</b>	\$ <u>32,923</u>	\$ <u>42,822</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2k**

SPECIAL PURPOSE FUNDS  
KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<b>2020</b>		<b>Variance Over (Under)</b>	
	<b>2019 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>State sources</b>					
<b>KPERS</b>	\$ 339,426	\$ 561,921	\$ 611,958	\$ (50,037)	
<b>Expenditures</b>					
<b>Instruction</b>					
Employee benefits	234,125	386,606	\$ 385,000	\$ 1,606	
<b>Student support</b>					
Employee benefits	23,861	36,283	76,250	(39,967)	
<b>Instructional support</b>					
Employee benefits	0	25,729	0	25,729	
<b>General administration</b>					
Employee benefits	13,763	32,737	28,600	4,137	
<b>School administration</b>					
Employee benefits	20,553	0	39,525	(39,525)	
<b>Central Services</b>					
Employee benefits	6,199	9,969	12,750	(2,781)	
<b>Operations and maintenance</b>					
Employee benefits	15,796	31,793	32,565	(772)	
<b>Student transportation services</b>					
Employee benefits	11,673	19,346	17,000	2,346	
<b>Food service</b>					
Employee benefits	13,456	19,458	20,268	(810)	
<b>Total expenditures</b>	<u>339,426</u>	<u>561,921</u>	<u>\$ 611,958</u>	<u>\$ (50,037)</u>	
<b>Receipts over (under) expenditures</b>	0	0			
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>			
<b>Unencumbered cash, June 30</b>	<u>\$ 0</u>	<u>\$ 0</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 21****SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfer from General	\$ <u>          0</u>	\$ <u>          0</u>
<b>Expenditures</b>		
<b>Instruction</b>	<u>          0</u>	<u>          0</u>
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	<u>      259,205</u>	<u>      259,205</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>      259,205</u></u>	\$ <u><u>      259,205</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2m****SPECIAL PURPOSE FUNDS  
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Book rental fees	\$ 45,468	\$ 43,896
Miscellaneous	<u>17,867</u>	<u>15,273</u>
Total cash receipts	<u>63,335</u>	<u>59,169</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies		
Textbook purchases	59,559	60,870
Other Material/Supplies	0	0
Tech supplies	766	3,144
Other	7,908	0
<b>Instructional support staff</b>		
Supplies	1	2
Other	<u>15</u>	<u>0</u>
Total expenditures	<u>68,249</u>	<u>64,016</u>
<b>Receipts over (under) expenditures</b>	(4,914)	(4,847)
<b>Unencumbered cash, July 1</b>	<u>149,012</u>	<u>144,098</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 144,098</u></u>	<u><u>\$ 139,251</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2n****SPECIAL PURPOSE FUNDS  
TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>73,224</u>	\$ <u>72,357</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	59,800	58,053
Employee benefit		
Insurance	6,420	8,345
Social security	3,600	4,159
Other purchased services	1,300	1,300
Other	500	500
<b>School administration</b>		
Other	<u>1,604</u>	<u>0</u>
Total expenditures	<u>73,224</u>	<u>72,357</u>
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252****Schedule 2o****SPECIAL PURPOSE FUNDS  
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>17,524</u>	\$ <u>12,599</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	2,684	10,324
Employee Benefits		
Social Security	280	690
Other Benefits	546	174
Other	380	411
Purchased professional & tech services	8,582	0
<b>Instructional support</b>		
Purchased professional & tech services	4,750	1,000
<b>School administration</b>		
Other	<u>302</u>	<u>0</u>
Total expenditures	<u>17,524</u>	<u>12,599</u>
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2p****SPECIAL PURPOSE FUNDS  
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>98,477</u>	\$ <u>151,858</u>
Total cash receipts	<u>98,477</u>	<u>151,858</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	50,427	44,051
Employee Benefits		
Social Security	4,335	3,673
Other Employee Benefits	36	66
Supplies	6,412	12,378
Other	12,101	2,958
<b>Student Transportation Services</b>		
Salaries		
Non-Certified	9,347	15,444
Employee Benefits		
Social Security	121	14
Other Employee Benefits	9	10
Motor Fuel	3,485	1,394
Other	<u>3,589</u>	<u>215</u>
Total expenditures	<u>89,862</u>	<u>80,203</u>
<b>Receipts over (under) expenditures</b>	8,615	71,655
<b>Unencumbered cash, July 1</b>	<u>6,469</u>	<u>15,084</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 15,084</u></u>	<u><u>\$ 86,739</u></u>

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<b><u>2019</u></b>	<b><u>2020</u></b>
	<b>Actual</b>	<b>Actual</b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Donations and grants	\$ 102,992	\$ 183,674
Other	2,300	0
<b>State sources</b>		
Safe & Secure Schools grant	8,711	8,997
<b>Federal sources</b>		
Rural & Small Schools grant	<u>36,788</u>	<u>42,273</u>
Total cash receipts	<u>150,791</u>	<u>234,944</u>
 <b>Expenditures</b>		
<b>Instruction</b>		
Supplies	58,051	1,264
Property and equipment	1,500	0
Other	23,898	21,461
<b>Student support services</b>		
Supplies	42,210	121,966
<b>Safe &amp; Secure Schools Grant</b>		
Property and equipment	<u>8,711</u>	<u>0</u>
Total expenditures	<u>134,370</u>	<u>144,691</u>
 <b>Receipts over (under) expenditures</b>	16,421	90,253
 <b>Unencumbered cash, July 1</b>	<u>18,706</u>	<u>35,127</u>
 <b>Unencumbered cash, June 30</b>	<u><u>\$ 35,127</u></u>	<u><u>\$ 125,380</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
KANSAS READING ROADMAP GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
<b>Cash receipts</b>		
<b>Federal Sources</b>		
Federal aid	\$ 106,041	\$ 82,720
<b>Transfers</b>		
Transfer from Supplemental	<u>0</u>	<u>9,222</u>
Total cash receipts	<u>106,041</u>	<u>91,942</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	79,826	83,720
Noncertified	5,927	4,175
Employee benefits		
Social security	6,033	5,420
Other	15,537	6,333
Other purchased services	1,995	0
Supplies		
General teaching	5,812	0
Textbooks	1,748	0
Miscellaneous Supplies	0	5,184
Other	345	4,579
<b>Student transportation</b>		
Salaries		
Noncertified	6,453	3,638
Employee benefits		
Social security	485	270
Other	3	0
Motor fuel	<u>2,548</u>	<u>0</u>
Total expenditures	<u>126,712</u>	<u>113,319</u>
<b>Receipts over (under) expenditures</b>	(20,671)	(21,377)
<b>Unencumbered cash (deficit), July 1</b>	<u>(2,202)</u>	<u>(22,873)</u>
<b>Unencumbered cash (deficit), June 30</b>	\$ <u><u>(22,873)</u></u>	\$ <u><u>(44,250)</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2s****SPECIAL PURPOSE FUNDS  
EARLY CHILDHOOD DAYCARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Grants	\$ <u>287,571</u>	\$ <u>255,703</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	109,794	118,876
Noncertified	120,681	113,692
Employee benefits		
Insurance	33,093	34,041
Social security	17,171	17,744
Other	200	216
Purchased professional & tech services	1,132	636
Supplies		
General teaching	3,167	4,606
Property and equipment	905	4,000
Other	162	63
<b>Operation and maintenance</b>		
Supplies	299	0
Promotional	<u>778</u>	<u>0</u>
Total expenditures	<u>287,382</u>	<u>293,874</u>
<b>Receipts over (under) expenditures</b>	189	(38,171)
<b>Unencumbered cash (deficit), July 1</b>	<u>(1,040)</u>	<u>(851)</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>(851)</u></u>	\$ <u><u>(39,022)</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2t****SPECIAL PURPOSE FUNDS  
KANSAS HEALTH****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfers in	\$ <u>          0</u>	\$ <u>          0</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies		
General teaching	<u>          2,936</u>	<u>              0</u>
Total expenditures	<u>          2,936</u>	<u>              0</u>
<b>Receipts over (under) expenditures</b>	<u>         (2,936)</u>	<u>              0</u>
<b>Unencumbered cash, July 1</b>	<u>          6,305</u>	<u>          3,369</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>          3,369</u></u>	\$ <u><u>          3,369</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2u****SPECIAL PURPOSE FUNDS  
MOBILIZING LITERACY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Local Sources</b>		
Donations & Grants	\$ 34,524	\$ 35,524
Miscellaneous	<u>20</u>	<u>53</u>
Total Cash Receipts	<u>34,544</u>	<u>35,577</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	426	63
Noncertified	523	245
Employee benefits		
Social security	70	22
Other	1	1
Supplies		
General teaching	<u>321</u>	<u>0</u>
Total expenditures	<u>1,341</u>	<u>331</u>
<b>Receipts over (under) expenditures</b>	33,203	35,246
<b>Unencumbered cash, July 1</b>	<u>5,624</u>	<u>38,827</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 38,827</u></u>	<u><u>\$ 74,073</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2v****SPECIAL PURPOSE FUNDS  
ECKAN HEADSTART****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Grant	\$ <u>12,800</u>	\$ <u>12,800</u>
Total cash receipts	<u>12,800</u>	<u>12,800</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	168	11,759
Employee benefits		
Insurance	0	5,999
Social security	13	878
Other	0	10
Supplies - Tech	<u>1,215</u>	<u>1,240</u>
Total expenditures	<u>1,396</u>	<u>19,886</u>
<b>Receipts over (under) expenditures</b>	11,404	(7,086)
<b>Unencumbered cash, July 1</b>	<u>22,652</u>	<u>34,056</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 34,056</u></u>	<u><u>\$ 26,970</u></u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252****Schedule 2w****SPECIAL PURPOSE FUNDS  
DISTRICT DAYCARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Daycare	\$ <u>143,707</u>	\$ <u>188,813</u>
Total cash receipts	<u>143,707</u>	<u>188,813</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	0	15,332
Non-Certified	47,007	193,553
Employee benefits		
Insurance	3,469	27,967
Social Security	0	15,234
Other Employee Benefits	0	179
Purchased Professional & Technical Services	0	416
Property purchases	9,049	32,290
Supplies		
Supplies - Tech	0	430
Misc. Supplies	0	96
Other	<u>0</u>	<u>782</u>
Total expenditures	<u>59,525</u>	<u>286,279</u>
<b>Receipts over (under) expenditures</b>	84,182	(97,466)
<b>Unencumbered cash, July 1</b>	<u>423,941</u>	<u>508,123</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 508,123</u></u>	<u><u>\$ 410,657</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2x****SPECIAL PURPOSE FUNDS  
PRE-K PILOT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2020  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>State sources</b>		
State aid	\$ 34,200	\$ 30,438
<b>Federal sources</b>		
Federal aid	<u>34,200</u>	<u>30,438</u>
Total cash receipts	<u>68,400</u>	<u>60,876</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	41,005	41,959
Non-Certified	6,000	7,837
Employee benefits		
Social security	6,452	4,108
Other	9,325	6,650
Supplies	1,629	0
Equipment - Tech	3,740	0
Equipment	229	322
<b>Instructor Support</b>		
Professional services	<u>20</u>	<u>0</u>
Total expenditures	<u>68,400</u>	<u>60,876</u>
<b>Receipts over (under) expenditures</b>	0	0
<b>Unencumbered cash, July 1</b>	<u>0</u>	<u>0</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**Southern Lyon County Unified School District Number 252**

Schedule 2y

BOND & INTEREST FUND  
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		
	<u>2019</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 880,205	\$ 1,046,714	\$ 990,826	\$ 55,888
Delinquent Tax	7,315	8,128	4,506	3,622
Interest on Idle Funds	0	0	0	0
<b>County sources</b>				
Motor vehicle tax	70,173	73,070	75,024	(1,954)
Recreational vehicle tax	1,443	1,490	1,515	(25)
Commercial vehicle tax	1,822	1,888	1,648	240
In lieu of taxes	2,001	2,616	2,181	435
<b>State sources</b>				
State aid	<u>187,709</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total cash receipts	<u>1,150,668</u>	<u>1,133,906</u>	<u>\$ 1,075,700</u>	<u>\$ 58,206</u>
<b>Debt service</b>				
Interest	495,000	477,800	\$ 477,800	\$ 0
Principal	<u>885,000</u>	<u>480,000</u>	<u>480,000</u>	<u>0</u>
Total expenditures	<u>1,380,000</u>	<u>957,800</u>	<u>\$ 957,800</u>	<u>\$ 0</u>
<b>Receipts over (under) expenditures</b>	(229,332)	176,106		
<b>Unencumbered cash, July 1</b>	<u>1,453,215</u>	<u>1,223,883</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 1,223,883</u>	<u>\$ 1,399,989</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2z****CAPITAL PROJECTS  
CONSTRUCTION - HARTFORD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS****For the Year Ended June 30, 2020****(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Interest Income	\$ <u>0</u>	\$ <u>23,123</u>
<b>Expenditures</b>		
Cost of Issuance	800	0
Architect and Engineer	(7,434)	(44)
Building Improvements	13,188	620,381
Property & Equipment	8,097	3,058
Miscellaneous	<u>5,002</u>	<u>(10)</u>
Total expenditures	<u>19,653</u>	<u>623,385</u>
<b>Receipts over (under) expenditures</b>	(19,653)	(600,262)
<b>Unencumbered cash, July 1</b>	<u>619,915</u>	<u>600,262</u>
<b>Unencumbered cash, June 30</b>	<u><u>\$ 600,262</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2aa****CAPITAL PROJECTS  
CONSTRUCTION - OLPE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<b><u>2019 Actual</u></b>	<b><u>2020 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Interest Income	\$ <u>0</u>	\$ <u>51,746</u>
<b>Expenditures</b>		
Cost of Issuance	1,600	78,363
Architect and Engineer	8,924	64,852
Facilities Acquisition & Construction	656,027	(139,415)
Safety Improvements	79,283	0
Building Improvements	340,333	1,779
Property & Equipment	73,691	49,560
Miscellaneous	<u>9,866</u>	<u>65,982</u>
Total expenditures	<u>1,169,724</u>	<u>121,121</u>
<b>Receipts over (under) expenditures</b>	(1,169,724)	(69,375)
<b>Unencumbered cash, July 1</b>	<u>1,239,099</u>	<u>69,375</u>
<b>Unencumbered cash, June 30</b>	\$ <u><u>69,375</u></u>	\$ <u><u>0</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2bb****CAPITAL PROJECTS  
CONSTRUCTION - NEOSHO RAPIDS ELEMENTARY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<b><u>2019</u></b> <b><u>Actual</u></b>	<b><u>2020</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Bond Proceeds	\$ 388	\$ (388)
Interest Income	<u>0</u>	<u>14,169</u>
Total cash receipts	<u>388</u>	<u>13,781</u>
<b>Expenditures</b>		
Cost of Issuance	800	0
Architect and Engineer	(7,170)	0
Building Improvements	(54,640)	(17,713)
Property & Equipment	3,274	13,173
Miscellaneous	<u>1,296</u>	<u>4,540</u>
Total expenditures	<u>(56,440)</u>	<u>0</u>
<b>Receipts over (under) expenditures</b>	56,828	13,781
<b>Unencumbered cash (deficit), July 1</b>	<u>(70,609)</u>	<u>(13,781)</u>
<b>Unencumbered cash (deficit), June 30</b>	<u><u>\$ (13,781)</u></u>	<u><u>\$ 0</u></u>

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended June 30, 2020

<b>Student Organization Accounts</b>	<b>Beginning</b>			<b>Ending</b>
<b>Hartford High School</b>	<b>Cash Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Cash Balance</b>
Class of 2018	\$ 1,482	\$ 0	\$ 1,482	\$ 0
Class of 2019	1,514	0	1,514	0
Class of 2020	1,969	496	1,003	1,462
Class of 2021	4,197	3,520	2,829	4,888
Class of 2022	400	5,155	2,898	2,657
Class of 2023	933	0	933	0
Cheerleaders	1,261	1,818	2,431	648
Drama	366	159	120	405
FBLA	2,053	11,276	11,821	1,508
FCCLA	60	0	0	60
Journalism	0	847	0	847
Klumpes kids	1,776	0	0	1,776
HS Boy's Basketball	267	1,088	1,270	85
HS Girl's Basketball	1,648	6,285	5,148	2,785
HS Football	550	2,222	1,863	909
HS Softball	8	952	0	960
HS Volleyball	1,178	200	0	1,378
HS Golf	261	0	0	261
English class memorial	59	0	0	59
National Honor Society	14	442	456	0
Strength and Conditioning	153	0	153	0
Applied business	450	1,546	1,857	139
Student council	108	7,319	7,112	315
<b>Subtotal Hartford High School</b>	<b>20,707</b>	<b>43,325</b>	<b>42,890</b>	<b>21,142</b>
<b>Olpe High School</b>				
Class of 2019	0	139	139	0
Class of 2020	2,463	460	2,141	782
Class of 2021	2,592	3,874	0	6,466
Class of 2022	1,018	1,279	200	2,097
Class of 2023	0	1,449	0	1,449
Band	84	0	0	84
Cheerleaders	1,645	3,081	2,702	2,024
Drama	751	0	203	548
FCCLA	963	27	250	740
FBLA	138	1,265	1,289	114
FCA	397	0	0	397
FFA	10,552	8,896	6,126	13,322
TSA	53	0	0	53
Forensics	94	276	0	370
Key Club	0	168	0	168
Pay to Play	0	0	0	0
Power lifting	1,049	0	0	1,049
OHS Donations	4,919	2,430	2,449	4,900
Music trips	5,544	1,305	1,904	4,945

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2020

	<b><u>Beginning Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending Cash Balance</u></b>
<b>Olpe High School -continued</b>				
Entrepreneurship	\$ 797	\$ 4,377	\$ 4,601	\$ 573
Softball/Baseball	0	0	0	0
Student council	2,330	8,532	9,414	1,448
Yearbook	8,738	2,645	3,020	8,363
	<u>44,127</u>	<u>40,203</u>	<u>34,438</u>	<u>49,892</u>
<b>Subtotal Olpe High School</b>				
	<u>44,127</u>	<u>40,203</u>	<u>34,438</u>	<u>49,892</u>
<b>Neosho Rapids Junior High</b>				
Cheerleaders	168	1,053	993	228
Boys Basketball	368	0	92	276
Girls basketball	165	0	0	165
Football	14	0	0	14
Volleyball	772	0	0	772
	<u>1,487</u>	<u>1,053</u>	<u>1,085</u>	<u>1,455</u>
<b>Subtotal Neosho Rapids Junior High</b>				
	<u>1,487</u>	<u>1,053</u>	<u>1,085</u>	<u>1,455</u>
<b>Neosho Rapids Elementary</b>				
After school clubs	100	0	100	0
After school lunch	942	1,500	436	2,006
Interest	151	15	0	166
Student field trips	1,491	462	462	1,491
	<u>2,684</u>	<u>1,977</u>	<u>998</u>	<u>3,663</u>
<b>Subtotal Neosho Rapids Elementary</b>				
	<u>2,684</u>	<u>1,977</u>	<u>998</u>	<u>3,663</u>
<b>Olpe Junior High</b>				
Cheerleaders	627	530	680	477
Quiz Bowl	66	0	17	49
	<u>693</u>	<u>530</u>	<u>697</u>	<u>526</u>
<b>Subtotal Olpe Junior High</b>				
	<u>693</u>	<u>530</u>	<u>697</u>	<u>526</u>
<b>Hartford High School</b>				
Sales tax	25	1,738	1,760	3
<b>Olpe High School</b>				
Sales tax	0	4,035	4,035	0
	<u>25</u>	<u>5,773</u>	<u>5,795</u>	<u>3</u>
<b>Subtotal sales tax</b>				
	<u>25</u>	<u>5,773</u>	<u>5,795</u>	<u>3</u>
<b>Total student organization funds</b>				
	<u>69,723</u>	<u>92,861</u>	<u>85,903</u>	<u>76,681</u>
<b>Recreation Commission</b>				
	<u>9,990</u>	<u>44,713</u>	<u>48,000</u>	<u>6,703</u>
<b>Total agency accounts</b>				
	<u>\$ 79,713</u>	<u>\$ 137,574</u>	<u>\$ 133,903</u>	<u>\$ 83,384</u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS**

For the Year Ended June 30, 2020

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Gate receipts</b>				
<b>Hartford High School</b>				
Athletics	\$ 1,742	\$ 12,784	\$ 12,864	\$ 1,662
<b>Olpe High School</b>				
Athletics	5,498	44,022	46,278	3,242
<b>Neosho Rapids Junior High</b>				
Athletics	536	0	536	0
Subtotal gate receipts	<u>7,776</u>	<u>56,806</u>	<u>59,678</u>	<u>4,904</u>
<b>Special Projects</b>				
<b>Hartford High School</b>				
Activity	712	2,410	1,497	1,625
School Projects	1,503	4,029	275	5,257
Greenhouse	3,357	1,609	1,879	3,087
Library	242	320	531	31
Participation	278	0	0	278
HS Basketball Scholarship	307	1,150	196	1,261
Music	10	207	149	68
Subtotal Hartford High School	<u>6,409</u>	<u>9,725</u>	<u>4,527</u>	<u>11,607</u>
<b>Olpe High School</b>				
Activity	2,920	7,005	8,525	1,400
Athletic Donations	5,019	0	0	5,019
Greenhouse	1,979	354	1,334	999
Library	1,464	1,747	2,076	1,135
School Garden	1,845	0	565	1,280
Steel Band	441	582	863	160
Concessions	1,816	25,851	24,924	2,743
Subtotal Olpe High School	<u>15,484</u>	<u>35,539</u>	<u>38,287</u>	<u>12,736</u>
<b>Olpe Elementary School</b>				
Olpe Elementary General	615	3,115	3,116	614
Olpe Elementary Grants	1,772	0	0	1,772
Olpe Elementary Donations	4,733	2,600	1,482	5,851
Olpe Elementary Camp Wood	293	0	0	293
Subtotal Olpe Elementary School	<u>7,413</u>	<u>5,715</u>	<u>4,598</u>	<u>8,530</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS**

For the Year Ended June 30, 2020

	<u><b>Beginning Cash Balance</b></u>	<u><b>Receipts</b></u>	<u><b>Disbursements</b></u>	<u><b>Ending Cash Balance</b></u>
<b>Neosho Rapids Elementary</b>				
Box Tops	\$ 380	\$ 279	\$ 370	\$ 289
Take home reading	188	0	0	188
Library	579	584	1,026	137
Music	45	0	0	45
Book Give Away	0	50	0	50
Field Day T-Shirts	53	0	0	53
KRR After School	128	0	0	128
Donations and grants	2,941	0	338	2,603
School projects	1,722	318	271	1,769
Wolf Creek Grant	0	1,000	0	1,000
Yearbook and pictures	842	5	412	435
	<u>6,878</u>	<u>2,236</u>	<u>2,417</u>	<u>6,697</u>
Subtotal Neosho Rapids Elementary	<u>6,878</u>	<u>2,236</u>	<u>2,417</u>	<u>6,697</u>
Subtotal school projects	<u>36,184</u>	<u>53,215</u>	<u>49,829</u>	<u>39,570</u>
Total district activity funds	<u><u>\$ 43,960</u></u>	<u><u>\$ 110,021</u></u>	<u><u>\$ 109,507</u></u>	<u><u>\$ 44,474</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 5**

RELATED MUNICIPAL ENTITY

U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<b>Variance Over (Under)</b>	
	<u>2019 Actual</u>	<u>Actual</u>	<u>Budget</u>		
<b>Cash receipts</b>					
<b>Local sources</b>					
District appropriations	\$ 43,000	\$ 48,000	\$ 42,471	\$ 5,529	
Interest income	34	32	0	32	
Miscellaneous revenue	90	325	0	325	
	<u>43,124</u>	<u>48,357</u>	<u>42,471</u>	<u>5,886</u>	
Total cash receipts	<u>43,124</u>	<u>48,357</u>	<u>\$ 42,471</u>	<u>\$ 5,886</u>	
<b>Expenditures</b>					
<b>Community service operations</b>					
General & administration	2,320	2,472	\$ 2,500	\$ (28)	
Plant operations	3,528	2,785	2,500	285	
Recreation activities	12,955	26,643	15,000	11,643	
Salaries	15,932	15,932	15,000	932	
Supplies	7,890	7,543	12,500	(4,957)	
Miscellaneous	100	100	500	(400)	
	<u>42,725</u>	<u>55,475</u>	<u>\$ 48,000</u>	<u>\$ 7,475</u>	
Total expenditures	<u>42,725</u>	<u>55,475</u>	<u>\$ 48,000</u>	<u>\$ 7,475</u>	
Receipts over (under) expenditures	399	(7,118)			
Unencumbered cash, July 1	<u>37,434</u>	<u>37,833</u>			
Unencumbered cash, June 30	<u>\$ 37,833</u>	<u>\$ 30,715</u>			

See Independent Auditor's Report.